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Siri' na Pacce as a Foundation of Local Ethics in Promoting Village Fund Accountability and Transparency

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Abstract

Purpose: This study aims to explore the role of Siri' na Pacce values in promoting accountability and transparency in Village Fund management in Labbo Village, Tompobulu District, Bantaeng Regency.
Research Methodology: This study employed a qualitative approach using Husserlian phenomenology. Data were collected through in-depth interviews and analyzed using the stages of *noema*, *epoché* (bracketing), and *noesis*.
Results: The findings reveal that *Siri' na Pacce* serves as a moral foundation for village officials in ensuring accountability through honesty, responsibility, and trustworthiness. These values also strengthen transparency by encouraging information disclosure and fostering community participation in Village Fund management.
Conclusions: *Siri' na Pacce* plays a significant role in reinforcing accountability and transparency in Village Fund management, thereby supporting the implementation of good village governance.
Limitations: This study was conducted only in Labbo Village, Tompobulu District, Bantaeng Regency, with a limited number of informants. Therefore, the findings reflect the experiences of participants in the study area and cannot be generalized to villages with different social and cultural contexts.
Contribution: This study contributes to the public sector accounting literature by demonstrating that Siri' na Pacce, as a local ethical value, provides a moral foundation for enhancing accountability and transparency in Village Fund management and offers insights into integrating local wisdom into public governance practices.

Keywords: *Accountability, Siri' na Pacce, Transcendental Phenomenology, Transparency, Village Fund*

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1. Introduction

Village Funds (*Dana Desa*) are one of the Indonesian government's strategic programs aimed at improving community welfare through rural development and community empowerment. This policy is reinforced by Law No. 6 of 2014 on Villages, which grants villages the authority to regulate and manage their own affairs, including village financial management. Through this policy, villages receive substantial financial allocations and are therefore expected to manage these funds effectively, efficiently, transparently, and accountably in order to achieve the objectives of rural development.

Accountability and transparency are two fundamental principles that must be implemented by village governments in managing village finances (Putra & Larasdiputra, 2023). Accountability refers to the obligation of village governments to account for every use of public funds to the community and other stakeholders, whereas transparency relates to openness in providing information regarding the planning, implementation, and reporting of Village Fund utilization (Mardiasmo, 2021). The implementation of these two principles is essential for building public trust in village governments and preventing the misuse of public funds.

Although various regulations have been established to govern Village Fund management, in practice numerous problems related to accountability and transparency continue to exist (Betan & Nugroho, 2021). Several previous studies have shown that many villages still encounter difficulties in providing public information, encouraging community participation in monitoring activities, and managing village finances in accordance with the principles of good governance (Suhartono, Virana, Irmawati, & Putri, 2019). These conditions indicate that the successful management of Village Funds is influenced not only by formal regulations and administrative systems but also by social, cultural, and ethical values embedded within the community. Within the context of the Bugis–Makassar community, one of the most fundamental and influential forms of local wisdom is *Siri' na Pacce*. This cultural value has become an inseparable part of the Bugis–Makassar identity for centuries and continues to remain relevant in contemporary society, including in the context of public administration and governance (Hasni, Supriatna, Sapriya, Winarti, & Wiyanarti, 2022; Hijriani, & Herman, 2018; Harisa, 2022). The value of *Siri'* has a strong relationship with the principle of accountability because it emphasizes the importance of maintaining trust, honesty, integrity, responsibility, and personal honor (Wawo, 2022). Individuals who uphold the value of *Siri'* strive to avoid actions that may bring shame upon themselves, their families, or their communities. Consequently, public officials who internalize this value are expected to perform their duties responsibly and avoid any form of misconduct or abuse of authority.

Meanwhile, the value of *Pacce* is closely associated with transparency and public service because it emphasizes empathy, compassion, solidarity, and concern for the welfare of others. *Pacce* encourages individuals to prioritize collective interests, provide services sincerely, and help fellow community members without expecting personal rewards. In the context of village governance, these values encourage village officials to communicate openly with the community, disclose relevant information regarding Village Fund management, and actively involve citizens in planning, implementation, and evaluation processes. Therefore, the internalization of *Siri' na Pacce* among village officials has the potential to promote more accountable, transparent, and participatory Village Fund management (Haniah & Hamid, 2023).

Labbo Village, located in Tompobulu District, Bantaeng Regency, is one of the villages that continues to preserve Bugis–Makassar cultural values in both community life and the administration of village government. In this village, *Siri' na Pacce* is not merely understood as a cultural identity but also functions as a moral guideline in maintaining social relationships, building public trust, and carrying out responsibilities as public servants. Village officials are expected to uphold honesty, responsibility, and integrity while serving the community, whereas community members continue to value mutual cooperation, social solidarity, and collective responsibility. These conditions make Labbo Village a relevant research setting for examining how local cultural values contribute to the realization of accountability and transparency in Village Fund management (Fuady, 2019; Haniah and Hamid, 2023; Hasni et al., 2022).

Research on accountability and transparency in Village Fund management has been widely conducted. However, most previous studies have primarily focused on factors such as the competence of village officials, internal control systems, community participation, and the utilization of information technology (Mada, Kalangi, & Gamaliel, 2017). These studies generally emphasize administrative, organizational, and technical aspects of Village Fund management while paying relatively little attention to the influence of local cultural values on governance practices.

Studies specifically examining the role of local cultural values, particularly *Siri' na Pacce*, in shaping accountability and transparency in Village Fund management remain relatively limited, especially within the context of Labbo Village, Tompobulu District, Bantaeng Regency. Consequently, there is still a research gap regarding how indigenous cultural values influence the ethical behavior, attitudes, and decision-making processes of village officials in managing public finances. Understanding this relationship is important because ethical behavior rooted in local wisdom may complement formal regulations and administrative mechanisms in achieving good village governance.

Based on the foregoing discussion, this study was conducted to understand and analyze how the values of *Siri' na Pacce* contribute to the realization of accountability and transparency in Village Fund management in Labbo Village, Tompobulu District, Bantaeng Regency. Specifically, this study seeks to explore the relationship between these indigenous cultural values and the implementation of accountability and transparency principles in village financial management by examining the lived experiences, perceptions, and interpretations of individuals who possess extensive knowledge and practical experience regarding these values. This study is expected to contribute to the development of public sector accounting literature by providing empirical evidence regarding the integration of local cultural values into accountability and transparency practices in Village Fund management. Furthermore, the findings are expected to provide practical recommendations for village governments and policymakers in strengthening culturally based governance systems that support accountable, transparent, and sustainable village financial management while preserving the local wisdom that has long served as the moral foundation of Bugis–Makassar society.

2. Literature Review and Hypothesis/es Development

2.1 Siri' na Pacce Values in Village Fund Management

Local culture is one of the factors that influences individual behavior in carrying out social and organizational responsibilities (Aponno, 2017). Within the context of the Bugis–Makassar community, *Siri' na Pacce* serves as a moral guideline governing the relationship between individuals and society (Badewi, 2019). *Siri'* represents honor, self-respect, dignity, and a sense of shame, whereas *Pacce* represents empathy, solidarity, and social concern. These values function not only as a cultural identity but also as a form of social control that directs individuals to act in accordance with prevailing social norms (Fuady, 2019; Awaludin, 2023; (Badewi, 2019)).

The study by Bayan and Kusumawati (2022) explains that *Siri' na Pacce* values can serve as the foundation for achieving accountability in Village Fund management because they encourage village officials to fulfill their entrusted responsibilities with integrity and to produce financial information that can be trusted by the community. Abdullah, Haerani, Hanafie, and Bayan (2023) also found that the internalization of *Siri' na Pacce* values in the management of Village Fund allocations contributes to the development of the moral awareness of village officials, enabling them to maintain public trust and carry out their public responsibilities more effectively. Futhermore, Suhartono, Virana, Irmawati, and Putri (2019) demonstrated that local cultural values strengthen accountability practices and village financial reporting because village officials perceive financial management as part of their moral and social responsibility.

2.2 Siri' na Pacce Values and Accountability in Village Fund Management

Accountability refers to the obligation of village governments to account for every utilization of Village Funds to the community and other stakeholders. Accountability is not only demonstrated through the preparation of financial reports but also through the moral commitment of village officials to manage public resources honestly and responsibly. The study conducted by Pangayow and Patma (2021) shows that accountability in Village Fund management can be reflected through the planning, implementation, reporting, and accountability processes that are carried out consistently and in accordance with applicable regulations. Junaidi and Adnan (2023), through a systematic literature review, found that the success of Village Fund accountability is influenced by transparency, community participation, and the integrity of village officials. Indriasih and Sulistyowati (2022) also found that the commitment of village officials, internal control systems, transparency, and information accessibility play important roles in strengthening accountability in Village Fund management. These findings indicate that the value of *Siri'*, which emphasizes honor, integrity, and responsibility, has strong relevance in supporting accountability practices within village governance.

2.3 Siri' na Pacce Values and Transparency in Village Fund Management

Transparency is a principle of good governance that emphasizes openness in providing information to the public regarding all stages of Village Fund management. Transparency serves as a means of building public trust while simultaneously preventing irregularities and misuse in the management of public funds (Bukhtiarova, Dukhno, Kulish, Kurochkina, & Lypchanskyi, 2019). (Lubis, Syahputra, Lubis, Ramadhani, & Pohan, 2022), through a systematic literature review, explained that transparency is an essential factor in village financial management because it enhances public trust and strengthens public oversight of Village Fund utilization. Junaidi and Adnan (2023) stated that the implementation of transparency and accountability principles is a fundamental requirement for achieving good village financial governance. Amut and Sulistiyowati (2023) found that transparency can be realized through community participation in village deliberation meetings, the provision of financial information, and the publication of Village Fund utilization reports. Furthermore, Sofyani, Yaya, and Saleh (2023) demonstrated that openness in providing information regarding Village Fund management contributes to increasing public trust in village governments. The value of *Pacce*, which embodies social concern, compassion, and a service-oriented attitude, encourages village officials to be more open in providing information to the community. Such openness represents a form of respect for the public's right to know how Village Funds are managed and utilized for the collective benefit.

3. Research Methodology

This study employed a qualitative research method using a phenomenological approach. Qualitative research aims to understand social phenomena based on the perspectives and lived experiences of participants in depth. The primary data used in this study were obtained directly from the informants through in-depth interviews. The informants in this study consisted of the Head of Labbo Village, the Secretary of Labbo Village, the Treasurer of Labbo Village, and a member of the Labbo Village community who had previously contributed to village administration and possessed a thorough understanding of the *Siri' na Pacce* values.

Data analysis was conducted using Husserlian phenomenology. The analysis followed the stages of *Noema, Epoché* (Bracketing), and *Noesis.*

1. *Noema:* The *Noema* stage involves identifying the explicit meanings that emerge from the informants' lived experiences. At this stage, the researcher categorized significant statements related to the meanings of *Siri' na Pacce*, accountability, and transparency in Village Fund management.
2. *Noesis*: The *Noesis* stage involves understanding the informants' consciousness and interpretations of their lived experiences. At this stage, the researcher interpreted how village officials and community members perceived and internalized the values of *Siri' na Pacce* in carrying out their duties, fulfilling their responsibilities, and maintaining social relationships within the context of Village Fund management.
3. *Epoché* (Bracketing)**:** During this stage, the researcher set aside all personal assumptions, prior experiences, and preconceived knowledge regarding the values of *Siri' na Pacce* in order to understand the informants' experiences objectively. The purpose of this stage was to obtain an authentic understanding of the phenomenon as experienced by the informants without being influenced by the researcher's subjective interpretations.

4. Results and Discussions

4.1 Results

4.1.1 Overview of the Research Site

This study was conducted in Labbo Village, Tompobulu District, Bantaeng Regency, South Sulawesi Province, Indonesia. Labbo Village was selected as the research site because its community continues to uphold local cultural values, particularly *Siri' na Pacce*, which serves as a guiding principle in both social life and village governance. These cultural values have not only been passed down from generation to generation but are also continuously practiced in social interactions, decision-making processes, and the delivery of public services within the village administration. As one of the villages in Tompobulu District, Labbo Village possesses considerable natural and human resources that support rural development. The Labbo Village Government actively implements various development programs funded through the Village Fund (*Dana Desa*) while promoting community participation through village deliberation meetings (*musyawarah desa*) as an implementation of democratic principles and good governance.

In administering village governance, the Labbo Village Government is led by the Village Head, who is supported by the Village Secretary, Heads of Administrative Affairs, Heads of Sections, the Village Treasurer, and other village officials. Each official performs duties and responsibilities in accordance with the provisions of Indonesian laws and regulations governing village administration. This organizational structure is designed to support the delivery of public services that are effective, efficient, accountable, and transparent. Village Fund management in Labbo Village is carried out in accordance with the applicable laws and regulations. Every stage of financial management—including planning, implementation, administration, reporting, and accountability—involves both village government officials and community members through village deliberation forums. The participation of the community throughout these processes demonstrates the village government's commitment to implementing the principles of transparency and accountability in village financial management. In addition to being guided by legal regulations, governance practices in Labbo Village are also influenced by local cultural values that continue to exist and develop within the community. One of the most dominant cultural values is *Siri' na Pacce*. This value serves as a moral guideline for village officials in carrying out their entrusted responsibilities, fostering harmonious relationships with community members, and maintaining public trust in the village government.

The continued existence of *Siri' na Pacce* within the social life of the Labbo Village community was the primary reason for selecting this location as the research site. The researchers considered that these local cultural values have a close relationship with the implementation of accountability and transparency in Village Fund management, making them worthy of in-depth investigation using a phenomenological approach. Through this approach, the study seeks to understand the lived experiences, interpretations, and implementation of *Siri' na Pacce* values in Village Fund management practices from the perspectives of both village officials and community members.

4.1.2 The Meaning of Siri' na Pacce Values in the Life of the Labbo Village Community

Siri' na Pacce is a way of life that continues to be firmly upheld by both the community and village officials of Labbo Village. These values are not only understood as a cultural heritage but also serve as a moral foundation for carrying out responsibilities, preserving personal and collective honor, and fostering concern for others. The Village Head explained that *Siri' na Pacce* represents a shared commitment that has been passed down from generation to generation as a local identity that binds the life of the community.

> "... *Siri' na Pacce* is a... (shared commitment to understand one another in the context of goodness... So, *Siri' na Pacce* is... a local identity inherited from generation to generation)... It must be upheld as something that (creates family bonds and cultural ties)... and, more broadly throughout South Sulawesi, (it is an identity) that is... indeed... (important to preserve, interpret, and pass on to future generations in order to build strong character)...".

This statement indicates that *Siri' na Pacce* is understood not merely as a cultural tradition but also as an ethical foundation that shapes the character of the community. From a phenomenological perspective, the Village Head's lived experience illustrates that these cultural values have become part of the community's social consciousness, influencing ways of thinking and acting in the administration of village governance. For village officials, *Siri' na Pacce* is not simply a cultural symbol but a moral guideline in making every decision concerning the interests of the community.

These findings are consistent with the study by Bayan and Kusumawati (2022), which states that the internalization of *Siri' na Pacce* values helps shape the character of government officials, enabling them to carry out public responsibilities more responsibly. Likewise, Fuady (2019) explains that *Siri' na Pacce* constitutes a value system regulating social relationships within the Bugis–Makassar community through respect for honor, responsibility, and social solidarity. A similar perspective was expressed by the Village Secretary, who interpreted *Siri' na Pacce* as a form of responsibility and a sense of shame when work is not carried out properly.

> "... In my opinion, *Siri' na Pacce* means... um... being responsible... yes, being responsible... and having a sense of family values or... responsibility for the work itself....".

The Village Secretary also explained how the values of *Siri' na Pacce* influence work behavior.

> "... When people work... um... it really needs to be based on... what we call *siri'*—we feel ashamed whenever something undesirable happens. Then, *pacce* means that we feel the need to protect others or... ensure that the work can uphold its accountability...."

These statements indicate that the value of *Siri'* provides village officials with a moral motivation to perform their duties professionally. The sense of shame (*Siri'*) functions as a form of social control that encourages officials to avoid actions that contradict the trust placed in them by the community. Consequently, responsibility is not based solely on administrative obligations but also on moral awareness rooted in local cultural values. These findings are consistent with , who argue that local culture enhances the integrity of government officials by providing a moral incentive to preserve personal and institutional honor. The results also support Stewardship Theory, which explains that public officials act as stewards who prioritize the interests of the community over their own personal interests.

Meanwhile, the Village Treasurer emphasized that *Siri' na Pacce* serves as the foundation of honesty in managing village finances.

> "... These Siri' na Pacce values... (teach me to be honest and responsible because they concern personal honor and the trust of the community....)"

This statement indicates that village financial management is not viewed merely as an administrative task but also as a trust that must be safeguarded. Public trust becomes the primary reason why village officials avoid irregularities in the management of Village Funds. From a phenomenological perspective, the lived experience of the Village Treasurer demonstrates that the value of Siri' has been internalized as a form of moral responsibility that influences behavior in managing public finances.

The findings of this study reinforce those of Abdullah, Haerani, Hanafie, and Bayan (2023), who argue that local cultural values are capable of shaping the moral awareness of village officials, making them more prudent in managing village finances and more accountable to the community. In addition to village officials, community members also perceive Siri' na Pacce as a value that cannot be separated from social life.

> "... Yes, *Siri' na Pacce* is... a chain that cannot be separated because... it is needed in... the entire process of human life within a community, where... there should be no harmful interference, and people can live together harmoniously...."

This statement indicates that the people of Labbo Village perceive *Siri' na Pacce* as the social bond that creates harmonious community life. These values shape a collective awareness that every individual has the responsibility to preserve honor, show mutual respect, and demonstrate concern and compassion for others.

4.1.3 The Role of Siri' na Pacce Values in Promoting Accountability in Village Fund Management

Accountability is one of the fundamental principles of village governance. In the context of Village Fund management, accountability is not merely understood as the obligation to prepare accountability reports but also as the moral responsibility of village officials toward the community. Based on the interview findings, all informants agreed that the values of *Siri' na Pacce* play a significant role in fostering honesty, trustworthiness, and responsibility in the management of Village Funds.

The Village Head stated that *Siri' na Pacce* serves as the moral foundation for every policy adopted, including those related to village financial management. According to the Village Head, Village Fund management must be carried out in accordance with applicable laws and regulations while remaining grounded in the cultural values that continue to exist within the community.

> "... In its implementation in village financial management and the management of village development programs, we certainly continue to frame everything within the values of *Siri' na Pacce*, in accordance with the cultural principles that prevail in our village...."

This statement indicates that the Village Head perceives *Siri' na Pacce* as an ethical guideline in carrying out governmental duties. These values do not replace formal regulations; rather, they reinforce the implementation of those regulations through the moral awareness of village officials. From a phenomenological perspective, the Village Head's lived experience demonstrates that responsibility in Village Fund management arises not only from regulatory requirements but also from a cultural commitment to preserving personal honor, the dignity of public office, and the trust of the community.

These findings are consistent with Anjani and Achsin (2020), who argues that accountability in Village Fund management is reflected through the consistent implementation of duties in accordance with legal provisions and the moral responsibility of village officials. Furthermore, Bawono, Kinasih, and Rahayu (2020)explain that the integrity of village officials is a key factor in achieving accountability in Village Fund management.

A similar perspective was expressed by the Village Secretary. According to the Village Secretary, the preparation of administrative documents and accountability reports must always comply with applicable regulations while also accommodating community needs through the village deliberation process.

> "... The preparation of administrative documents... is based on regulations. Those regulations must certainly be implemented, but within them there are also values and community needs that must be considered. As the Village Secretary, I must balance these aspects so that... what becomes the priority and what is required by the regulations... can be synchronized with the actual conditions and needs of the community...."

This statement indicates that accountability is not solely related to compliance with administrative procedures but also to the ability of village officials to accommodate community needs without neglecting applicable regulations. This reflects a balance between administrative responsibility and social responsibility. The findings of this study support those of Indriasih and Sulistyowati (2022), who state that successful Village Fund accountability is influenced by the commitment of village officials to perform their duties in accordance with regulations while maintaining the trust of the community. Furthermore, the Village Treasurer explained that *Siri' na Pacce* serves as the primary motivation for maintaining honesty in managing village finances.

> "... *Siri' na Pacce* teaches me to be honest and responsible because it concerns my personal honor and the trust of the community, as well as the trust of the Village Head who appointed me to this position as the Village Treasurer...."

This statement demonstrates that honesty is regarded as a means of preserving one's honor (*Siri'*) and maintaining the trust of the community. The Village Treasurer recognizes that every financial transaction must be properly recorded and accounted for because it constitutes a public trust. From a phenomenological perspective, this lived experience indicates that local cultural values have been internalized as a form of moral consciousness that shapes the behavior of village officials in managing public finances. These findings reinforce the results of Bayan and Kusumawati (2022), who argue that the internalization of *Siri' na Pacce* values enhances the awareness of village officials to manage Village Funds honestly and responsibly. Abdullah, Haerani, Hanafie, and Bayan (2023) found that local culture functions as a form of social control capable of preventing the abuse of authority in Village Fund management.

Furthermore, the Village Head explained that accountability to the community is implemented through various channels of public information, including banners, billboards, transparency calendars, and the direct dissemination of information during community activities.

> "... We use banners, billboards, because they serve as... a distinct identity that, structurally, is expected by the central government and all levels below it to be displayed to the community. In addition, we also... provide information directly to the community regarding the governance and implementation of the programs that we carry out each year...."

This statement indicates that accountability in Labbo Village is realized not only through the preparation of administrative reports but also through the dissemination of information to the community as a form of public accountability. These efforts demonstrate the commitment of the village government to building and maintaining public trust in the management of Village Funds.

4.1.4 The Role of Siri' na Pacce Values in Promoting Transparency in Village Fund Management

Transparency is one of the fundamental principles of good governance. In the context of Village Fund management, transparency is realized through the openness of the village government in providing information regarding the planning, implementation, and accountability of budget utilization to the community (Basri, Findayani, & Zarefar, 2021; Nurhakim, & Yudianto, 2018). Based on the interview findings, all informants stated that the values of *Siri' na Pacce* play an important role in fostering transparency because these values promote honesty, social concern, and respect for the community's right to access information.

The Village Secretary explained that providing transparent information to the community is an obligation of the village government so that community members understand every program that has been planned in the Village Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Desa*—APBDes).

> "... We must be transparent. The first thing we do is ensure transparency and explain to the community that... what they have proposed is actually what has been incorporated into the APBDes. Sometimes, the community's proposals are... different, while the regulations also have different formulations. However, we must find a way to synchronize them because, although the wording in the regulations may differ, the objectives are actually the same. Therefore... we explain to the community that... what they proposed is indeed represented here... (so that there will be no misunderstanding between the community's proposals and... the programs that we implement during the planning process)."

This statement indicates that transparency is not merely understood as openly providing information but also as an effort by the village government to help the community understand why certain programs can or cannot be implemented. The Village Secretary seeks to bridge the gap between community proposals and regulatory requirements through open communication, enabling community members to understand the village government's decision-making process.

From a phenomenological perspective, the Village Secretary's lived experience demonstrates that transparency is a process of communication built upon mutual trust between the village government and the community. The value of *Pacce* is reflected in the concern shown by village officials to ensure that the community receives information in a manner that is easy to understand, thereby preventing misunderstandings. These findings are consistent with the study by Herman and Ilham (2021) which explains that transparency in Village Fund management is not limited to the disclosure of financial documents but also includes open communication between the village government and the community. The better the communication established, the higher the level of public trust in the village government. Furthermore, the Village Secretary explained that information is communicated using language that is easily understood by the community because governmental administrative terminology is often difficult for community members to comprehend.

> "... Yes, by explaining everything in detail because... the official nomenclature is difficult for the community to understand. Therefore, I explain it using the local language while aligning it with the official nomenclature established by the central government."

This statement indicates that transparency is not only about providing information but also about ensuring that the information can be understood by the community. The use of the local language reflects the village government's concern for the community's circumstances, ensuring that the information provided is genuinely beneficial and meaningful. The findings of this study support those of Ambarwati, Mudjib, Lestariana, and Handiwibowo (2019), who argues that transparency becomes more effective when village governments communicate information using simple language that is easily understood by community members. A similar perspective was expressed by the Village Treasurer. According to the Village Treasurer, openness in providing information is an inseparable component of village financial management.

> "... It is important because it forms the foundation of Village Fund management, namely... openness, transparency, accountability, and the ability to be held accountable...."

This statement indicates that transparency is understood as a fundamental principle of Village Fund management. The Village Treasurer recognizes that every financial report should be accessible to the community as a form of accountability for the public trust that has been entrusted to the village government. From a phenomenological perspective, the Village Treasurer's lived experience demonstrates that information disclosure is not perceived as an administrative burden but rather as a moral obligation that must be fulfilled in order to preserve public trust. These findings reinforce the study by Junaidi and Adnan (2023), which explains that transparency in financial information is a fundamental prerequisite for achieving good village governance.

Meanwhile, the Village Head explained that the Labbo Village Government has implemented various innovations to enhance transparency in Village Fund management.

> "... (We use banners and billboards) because they serve as... a distinct form of identity that, structurally, from the central government down to the village level, is expected to be displayed to the community. In addition, we also... provide information directly to the community regarding the governance and implementation of the programs carried out each year... We also use media such as Friday sermons and public announcements delivered in mosques during religious holidays...."

Based on this statement, it can be understood that transparency in Labbo Village is not only realized through conventional information media such as billboards and public notice boards but also through innovations such as transparency calendars distributed to all community members. These initiatives demonstrate the village government's commitment to providing broad access to information so that the community is well informed about the development programs being implemented and the allocation and utilization of Village Funds.

From a phenomenological perspective, the Village Head's lived experience illustrates that transparency is understood as a form of respect for the community as the rightful owner of public information. Village officials not only fulfill their administrative obligations but also strive to build public trust through various communication channels that are easily accessible to the community. These findings are consistent with the study by Prichard, Beach, and Mohiuddin (2022), which argues that providing information through accessible channels increases community participation while strengthening public trust in village governments. The importance of transparency was also emphasized by the community informant. The informant explained that the value of *Pacce* teaches empathy and concern for others without expecting personal rewards, thereby encouraging every individual to contribute positively to the surrounding community.

> "... *Pacce* is (a sense of empathy) that should always be prioritized... It teaches us that we should contribute as much as possible through positive actions for the people around us...."

This statement indicates that the value of *Pacce* is reflected not only in social relationships among community members but also in public services that prioritize the interests of the community. Village officials who internalize the value of *Pacce* are encouraged to provide information openly as an expression of concern, empathy, and respect for the community's right to access public information.

4.2 Discussion

4.2.1 Accountability

Based on the interview findings, this study identified several ethical foundations derived from the values of *Siri' na Pacce* that support accountability in Village Fund management, as follows.

4.2.1.1 A Sense of Shame (Siri') as a Behavioral Control for Village Officials

Based on the interview findings, a sense of shame (*Siri'*) emerged as one of the strongest values influencing the behavior of village officials in managing Village Funds. The informants explained that when an individual is entrusted with the responsibility of managing village finances, they must protect their personal reputation, the honor of their family, and the credibility of the village government. Any misconduct is viewed not only as a violation of formal regulations but also as an act that dishonors one's dignity. Therefore, this sense of shame functions as an internal mechanism of self-control, encouraging village officials to perform their duties carefully and responsibly. These findings indicate that accountability is strengthened not only through formal regulations but also through the moral awareness rooted in local cultural values.

4.2.1.2 Personal Honor as a Motivation for Maintaining Integrity

The findings also reveal that village officials regard their positions as a form of trust that must be protected. They perceive themselves as having a responsibility to preserve their personal honor by performing their duties properly. For them, maintaining honor means complying with regulations, avoiding the misuse of authority, and safeguarding the reputation of the village government. Consequently, personal honor serves as a strong motivation that encourages village officials to uphold integrity throughout every stage of Village Fund management.

4.2.1.3 Honesty as an Expression of Safeguarding Public Trust

Based on the interview with the Village Treasurer, honesty is considered an inseparable value in Village Fund management. The informant explained that every expenditure must be accurately recorded and properly accounted for because the funds belong to the community. Honesty is understood not merely as an administrative obligation but also as a way of safeguarding the public trust entrusted to village officials. These findings demonstrate that the value of *Siri'* encourages village officials to perform their duties honestly, thereby preventing actions that could harm either the community or the village government.

4.2.1.4 Public Trust as a Responsibility That Must Be Preserved

Another important finding indicates that village officials are highly aware of the importance of maintaining public trust. The informants explained that the community has entrusted the village government with the responsibility of managing Village Funds; therefore, this trust must be maintained through proper and accountable financial management. Consequently, every activity and every budget allocation is managed in a manner that can be clearly explained to the community. According to the researchers, public trust is not only an outcome of accountability but also a motivating factor that encourages village officials to perform their responsibilities conscientiously.

4.2.1.5 Responsibility as the Fulfillment of a Public Trust

The findings indicate that village officials perceive responsibility not merely as completing administrative tasks but as fulfilling the trust entrusted to them by the community. All informants emphasized that every duty must be carried out in accordance with applicable regulations while considering the interests of the community. Therefore, their sense of responsibility arises not only from legal obligations but also from the values of *Siri' na Pacce*, which have become deeply embedded in their daily lives. This demonstrates that local cultural values strengthen the implementation of accountability in Village Fund management.

4.2.2 Transparency

Based on the findings of this study, three major themes emerged regarding how the values of *Siri' na Pacce* support transparency in Village Fund management.

4.2.2.1 The Village Government's Commitment to Information Disclosure

Based on the interview findings, the Labbo Village Government demonstrates a strong commitment to providing information to the community regarding Village Fund management. The informants explained that community proposals, development programs, and budget utilization are consistently communicated to the public in order to prevent misunderstandings. Even when community proposals cannot be implemented due to regulatory constraints, village officials continue to provide clear explanations so that community members understand the reasons behind those decisions. According to the researchers, these findings indicate that transparency involves not only the disclosure of information but also the establishment of effective communication between the village government and the community.

4.2.2.2 Transparency Implemented Through Various Information Media

The findings also reveal that the Labbo Village Government disseminates information not only through village deliberation meetings but also through various media that are easily accessible to the community. Information concerning Village Funds is communicated through banners, billboards, transparency calendars, and direct announcements during community gatherings and religious activities, such as Ramadan Safari events and sermons delivered in local mosques. According to the researchers, the use of these diverse communication channels demonstrates the village government's commitment to ensuring that all community members can access information regarding Village Fund utilization without having to visit the village office. Consequently, information disclosure can reach a much broader segment of the community.

4.2.2.3 The Value of Pacce Fosters Empathy in Delivering Public Information Services

The final finding indicates that the value of *Pacce* encourages village officials to provide more open and community-oriented information services. The informants explained that information regarding Village Fund management is communicated using simple language and, whenever necessary, the local language to ensure that it is easily understood by community members. This demonstrates that the village government is not only committed to fulfilling its obligation to disclose information but also to ensuring that the information is genuinely understood by the public. According to the researchers, this attitude reflects the empathy embodied in the value of *Pacce*, which emphasizes prioritizing the interests of the community through transparent, responsive, and accessible public services.

5. Conclusions

Based on the interviews with the Village Head, Village Secretary, Village Treasurer, and community members of Labbo Village, this study concludes that *Siri' na Pacce* is not merely a cultural heritage but has been internalized as a moral foundation for village governance. *Siri'* instills honesty, honor, responsibility, and a sense of shame in carrying out public trust, while *Pacce* emphasizes empathy, social concern, and dedication to serving the community. These values shape the ethical behavior of village officials, strengthen their commitment to maintaining public trust, and encourage responsible management of Village Funds.

The findings further demonstrate that *Siri' na Pacce* reinforces both accountability and transparency in Village Fund management. Accountability is reflected in the officials' commitment to honesty, responsibility, and compliance with applicable regulations, whereas transparency is realized through open communication, accessible information, village deliberation meetings, and various public information media. Overall, the internalization of *Siri' na Pacce* promotes ethical governance by encouraging village officials to prioritize the public interest, thereby supporting the implementation of accountable, transparent, and good village governance in Labbo Village.

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Author Contributions

AS contributed to the conceptualization of the study, methodology development, data collection, formal data analysis, interpretation of the findings, and preparation of the original manuscript. WOR contributed to the supervision of the research process, validation of the findings, critical review and editing of the manuscript, and refinement of the final version. Both authors reviewed and approved the final manuscript and agreed to be accountable for all aspects of the work.

Conflict of Interest

The authors declare that there are no conflicts of interest regarding the publication of this article.

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